



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**12 Deer Lodge 0401 Anaconda Public Schools**

#### 0236 Anaconda Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	5,215,933.58	5,157,201.26	0.00	58,732.32	0.00	0.00
21XX Support Services - Students	891,542.29	891,542.29	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	341,305.23	341,305.23	0.00	0.00	0.00	0.00
222X Educational Media Services	127,419.40	127,419.40	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	184,081.41	184,081.41	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	651,690.20	651,690.20	0.00	0.00	0.00	0.00
25XX Support Services - Business	246,684.28	13,682.36	229,738.69	3,263.23	0.00	0.00
26XX Operation and Maintenance of Plant Services	714,586.45	714,586.45	0.00	0.00	0.00	0.00
27XX Student Transportation Services	206,515.63	206,515.63	0.00	0.00	0.00	0.00
31XX Food Services	231,106.91	231,106.91	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,774.96	4,774.96	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	51,680.61	51,680.61	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	33,347.35	20,740.29	0.00	12,607.06	0.00	0.00
<b>Totals</b>	8,900,668.30	8,596,327.00	229,738.69	74,602.61	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	8,900,668.30					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**12 Deer Lodge 0401 Anaconda Public Schools**

#### 0237 Anaconda H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,506,388.52	1,498,904.02	0.00	7,484.50	0.00	0.00
21XX Support Services - Students	207,639.00	207,639.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	7,036.61	7,036.61	0.00	0.00	0.00	0.00
222X Educational Media Services	85,204.61	85,204.61	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	171,766.95	171,766.95	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	308,435.33	308,435.33	0.00	0.00	0.00	0.00
25XX Support Services - Business	296,736.35	7,863.89	256,663.71	32,208.75	0.00	0.00
26XX Operation and Maintenance of Plant Services	646,293.28	646,293.28	0.00	0.00	0.00	0.00
27XX Student Transportation Services	176,418.68	176,418.68	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	21,009.92	21,009.92	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	150,644.36	150,644.36	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	6,070.99	632.33	0.00	5,438.66	0.00	0.00
<b>Totals</b>	3,583,644.60	3,281,848.98	256,663.71	45,131.91	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	3,583,644.60					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A			2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
	LE 0236 Anaconda Elem	Indirect/Direct 229,738.69 / 8,596,327.00	2.67%		
	LE 0237 Anaconda H S	Indirect/Direct 256,663.71 / 3,281,848.98	7.82%		

  

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0236 Anaconda Elem	0.0446	0.0417	0.0408	0.0416	2.67%
	0237 Anaconda H S	0.0446	0.0417	0.0408	0.0416	7.82%

  

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0236 Anaconda Elem	0.0446	0.0417	0.0408	0.0416	
	0237 Anaconda H S	0.0446	0.0417	0.0408	0.0416	

  

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0236 Anaconda Elem	0.0446	0.0417	0.0408	0.0416	
	0237 Anaconda H S	0.0446	0.0417	0.0408	0.0416	

  

Line E Five Year Average with 5% Discount	LE	2018	LE Reclaasified Rate
	0236 Anaconda Elem	3.71%	
	0237 Anaconda H S	4.69%	

  

Line F Average of LE's contained under one School System Code (SS)	2018	SS Reclaasified Rate
0401 Anaconda Public Schools	<b>4.20%</b>	

**Your Preliminary Rate by School System (SS) is:**  
 This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.